

**KAHLOTUS SCHOOL DISTRICT No. 56**  
**Franklin County, Washington**  
**September 1, 1991 Through August 31, 1993**

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**Schedule Of Findings**

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1. Credits Earned For Staff Mix Reporting Should Follow Legislative Guidelines

Staff mix reporting of credits earned to the Superintendent of Public Instruction (SPI) did not follow legislative directives for one certificated employee. The employee was given credit for classes taken prior to their first bachelors degree. These credits were reported to SPI in fiscal year 1993.

WAC 392-121-255 states in part:

... "academic credits" means credits determined as follows:

- (1) Credits are earned after the awarding or conferring of the employee's first bachelor's degree.

Since the employee was hired in fiscal year 1992 and the superintendent that authorized the credits is no longer employed with the district, we could not determine why the credits were reported incorrectly. The new superintendent continued the practice in fiscal year 1993.

Staff mix reporting consists of the employee's years of experience and credits earned. These components are combined to create staff mix factors. Staff mix factors are an integral part of the state funding formula for school districts. If these factors are not accurately reported, SPI cannot distribute basic education funds in accordance with legislative intent and requirements.

We recommend the district contact SPI to determine if the inaccurate reporting effects their basic educational funding. We further recommend the district reimburse SPI any excess funds or ask for reimbursement of any funds due the district.

2. The District Should Establish Written Purchasing Policies And Procedures

The district does not have written policies or procedures for purchases and reimbursements of expenditures.

Proper internal controls require written policies and procedures to provide guidance to employees and to verify that assets are properly safeguarded.

We reviewed 40 vouchers over a two year period. Of these 40, 13 did not have approval, 19 did not have employee verification that service/item had been received, and two employee reimbursements didn't have adequate backup documentation.

We recommend the district establish written purchasing policies and procedures.

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**Schedule Of Federal Findings**

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1. Food Service Meal Component Documentation Should Be Kept And Completed

Food service meal component documentation could not be located for May 1993, June 1993, and part of April 1993. As a result we reviewed documentation for September 1992 through March 1993, and noted that meals served during this period did not always have the component information completed. Meal component documentation is required to verify that meals served to students comply with nutritional requirements established by the U.S. Department of Agriculture.

Food service agreements and guidelines require menu planning record books be used for the planning and recording of the amounts of food to be prepared and served. The agreements also require these records be retained for a period of three years plus the current year.

The district's cook does not know what happened to the missing April, May, and June documents. The incomplete September through March records are due in part to a lack of time. The cook and a two hour serving helper are the only employees in the kitchen.

We could neither verify that all meals prepared followed the menus, nor could we verify that the quantity of the items served, was reasonable compared to the number of children claimed.

We recommend that meal component documentation be retained and completed as required. We further recommend the district review the cooks duties to verify that time is allowed to do the bookwork.